

EXHIBIT B

STATEMENT

I, Borja de Carlos, with address at C/ Jose Abascal 45; E-28003 Madrid; Spain, I hereby state that,

1. On August 18, 2004, I sent to Mr. Subirats Solé, to the address provided by LEAR AUTOMOTIVE (EEDS) SPAIN, S.L., a copy of the patent application as it was filed in the United States along with the assignment and power of attorney documents. In said letter I asked Mr. Subirats Solé to return to me the mentioned documents duly signed by him. This letter was sent by certificate mail.
2. On August 23, 2004, the letter was received by the addressee.
3. Since August 23, 2004 we have received no response from the inventor.

Madrid, September 29, 2004.

Borja de Carlos